The other ground of defence taken in the answer does not call in question the right of the complainant to a decree, but seeks to reduce the amount of his claim by proving a set-off of fifty dollars, which the respondents say was due Edward Parks from Thomas Robertson, on account, at the time of the death Perhaps it might be difficult to establish this claim upon the proof offered in its support, but as I do not think it could be used as an offset, even if clearly proved, it is not material to discuss the evidence. The claim, if there be one, is a joint claim against Thomas Robertson and Alexander Robertson, the witness, whilst the debts now sought to be recovered are debts due the former individual only, and as the rule at law and in equity is the same, that the right of set-off must be reciprocal, and that mutual claims and such as are in the same right can alone be set-off, it follows that this claim of Edward Parks, if the proof shows the existence of such claim, being against two parties, cannot be set-off against the individual claim of one of those parties, for the want of that mutuality which the rule requires. Hall vs. Creswell, 12 G & J., 36.

My opinion, then, is, that the complainant is entitled to a decree, which his solicitor may prepare, appointing a trustee to make sale of the property, and containing a notice to the creditors of Edward Parks to file their claims in the chancery office, as is usual in creditors' bills.

J. W. CRISFIELD, for Complainant. Joun H. Done, for the Defendants.

> SARAH E. MITCHELL, vs.

HENRY S. MITCHELL, ADMR., D. B. N. OF JAMES D. MITCHELL, MARCH TERM, 1852.

[CHANCERY PRACTICE.-CHARGE OF DEBT OR LEGACY UPON REAL ESTATE.]

Though an administrator, when called upon to account in Chancery, may exhibit with his answer and explain not only the accounts passed in the